

EXHIBIT C

DELPHI CORPORATION, *ET AL.*

**SUMMARY OF SERVICES RENDERED
BY HOWARD & HOWARD ATTORNEYS, P.C. AS INTELLECTUAL
PROPERTY COUNSEL TO DEBTORS FOR WHICH PAYMENT IS SOUGHT
IN THIS OCTOBER 1, 2006 THROUGH JANUARY 31, 2007 COMPENSATION PERIOD**

*The top figure is the hourly rate charged before applicant's annual rate increase took effect on November 1, 2006;
the second figure is the hourly rate charged after the annual rate increase took effect on November 1, 2006.

Matter	Name	Hourly Rate* †	Total Hours	Total Fees
Business Operations	James R. Yee	\$320.00	5.3	\$1,696.00
		\$330.00	5.0	\$1,650.00
Business Operations	David A. Burns	\$230.00	15.5	\$3,565.00
		\$245.00	111.7	\$27,366.50
Business Operations	David M. LaPrairie	\$235.00	3.9	\$916.50
		\$250.00	19.9	\$4,975.00
Business Operations	Samuel J. Haidle	\$235.00	37.4	\$8,789.00
		\$250.00	85.0	\$21,250.00
Business Operations	Jeffrey A. Sadowski	\$395.00	1.4	\$553.00
		\$405.00	2.9	\$1,174.50
Business Operations	Lisa S. Gretchko	\$315.00	2.0	\$630.00
		\$325.00	42.5	\$13,812.50
Business Operations	Preston H. Smirman	\$265.00	15.2	\$4,028.00
Business Operations	Christopher S. Andrzejak	\$155.00	29.6	\$4,588.00
Business Operations	Trent K. English	\$165.00	10.7	\$1,765.50
		\$180.00	17.9	\$3,222.00
Business Operations	Sara C. MacWilliams	\$155.00	6.8	\$1,054.00
		\$170.00	17.7	\$3,009.00
Business Operations	Lisa M. Muehleck	\$150.00	74.2	\$11,130.00
Business Operations	Matthew Binkowski	\$140.00	16.1	\$2,254.00
Business Operations	Todd A. Pleiness	\$140.00	17.6	\$2,464.00
Business Operations	Suzanne K. Klein	\$160.00	8.0	\$1,280.00
Business Operations	Michael G. Shariff	\$165.00	8.9	\$1,468.50
Business Operations	Brian C. Andress	\$105.00	95.0	\$9,975.00
		\$115.00	65.8	\$7,567.00
Business Operations	Christopher M. Francis	\$105.00	2.1	\$220.50
Business Operations	Julie Kapp	\$85.00	144.8	\$12,308.00
Business Operations	Wyatt J. Istvan Mitchell	\$85.00	4.0	\$340.00
Business Operations	Michael E. McKee	\$110.00	8.4	\$924.00
Business Operations	Steven J. Kontos	\$100.00	46.7	\$4,670.00
Business Operations	Jason Newton	\$75.00	9.5	\$712.50
Business Operations	Accounting - Witzak/Hill	\$75.00	37.4	\$2,805.00
Business Operations	Martha S. Sintz	\$125.00	48.6	\$6,075.00
Business Operations	TOTAL		1017.5	\$168,238.00

†Services rendered during the Compensation Period for every matter number consisted of evaluation of inventions and drafting, filing and prosecuting of numerous patent applications, advice on trademark and copyright issues, and related services required to obtain payment for such services.